

**IN THE CLAIMS**

**Listing of Claims**

1. (Currently Amended) A method for evaluating a spreadsheet file comprising:  
obtaining said spreadsheet file in a first format on a first device;  
converting said spreadsheet file to a second format wherein said converting further  
comprises evaluating one or more formulas associated with said spreadsheet file while  
converting said spreadsheet file to said second format; and  
transferring said spreadsheet file to a second device.
2. (Original) The method of claim 1 wherein said first device is a computer.
3. (Original) The method of claim 2 wherein said second device is a small device.
4. (Original) The method of claim 3 wherein said small device is a PDA.
5. (Original) The method of claim 1 wherein said converting is performed by a  
conduit.
6. (Previously presented) The method of claim 5 wherein said converting further  
comprises:  
gathering said one or more formulas by said conduit.
7. (Original) The method of claim 6 wherein said converting further comprises:  
evaluating said formulas by said conduit.
8. (Previously presented) The method of claim 7 wherein said evaluating further  
comprises:  
compiling code that is readable by a small device.
9. (Original) The method of claim 8 wherein said compiling further comprises:  
parsing said formulas.

10. (Currently Amended) A computer program product comprising:  
a computer usable medium having computer readable program code embodied therein  
configured to evaluate a spreadsheet file, said computer program product comprising:  
computer readable code configured to cause a computer to obtain said spreadsheet file in  
a first format;  
computer readable code configured to cause a computer to convert said spreadsheet file  
to a second format wherein said computer readable program code configured to cause the  
computer to convert said spreadsheet file further comprises computer readable program code  
configured to cause the computer to evaluate one or more formulas associated with said  
spreadsheet file while converting said spreadsheet file to said second format; and  
computer readable code configured to cause a computer to transfer said spreadsheet file  
to a second device.
11. (Original) The computer program product of claim 10 wherein said first device is  
a computer.
12. (Original) The computer program product of claim 11 wherein said second  
device is a small device.
13. (Original) The computer program product of claim 12 wherein said small device  
is a PDA.
14. (Original) The computer program product of claim 10 wherein said computer  
readable program code configured to cause a computer to convert said spreadsheet file is  
executed by a conduit.

15. (Previously presented) The computer program product of claim 14 wherein said computer readable program code configured to cause a computer to convert said spreadsheet file further comprises:

computer readable program code configured to cause a computer to gather the one or more formulas by said conduit.

16. (Original) The computer program product of claim 15 wherein said computer readable program code configured to cause a computer to convert said spreadsheet file further comprises:

computer readable program code configured to cause a computer to evaluate said formulas by said conduit.

17. (Previously presented) The computer program product of claim 16 wherein said computer readable program code configured to cause a computer to evaluate said spreadsheet file further comprises:

computer readable program code configured to cause a computer to compile code that is readable by a small device.

18. (Original) The computer program product of claim 17 wherein said computer readable program code configured to cause a computer to compile code further comprises:

computer readable program code configured to cause a computer to parse the said formulas.